

### Listing of Claims

This listing of claims will replace all prior versions and listings of claims in the Application.

1-36. (Canceled)

37. (Currently Amended) A method of producing channel letter coil, comprising the steps of:  
providing a substrate having a first and second surface;  
disposing a first reflective material upon the a first surface of the substrate, wherein the first material has a reflective surface;  
disposing a second reflective material upon the first reflective material, wherein the second material has a reflective surface, and wherein no additional material is required to provide a highly reflective surface to the substrate; and  
rolling the substrate into a coil, thereby providing a finished channel letter coil.

38. (Currently Amended) The method of claim 37, further comprising the step of disposing an aesthetic material upon the a second surface of the substrate, opposite the first surface, prior to rolling the substrate into a coil.

39. (Currently Amended) The method of claim 37 38, wherein the step of providing a substrate further comprises providing a metal substrate.

40. (Currently Amended) The method of claim 37 39, wherein the step of providing a substrate further comprises providing an aluminum substrate.

41. (Currently Amended) The method of claim 37 40, wherein the step of disposing a first reflective material further comprises disposing a thermo-set polyester coating.

42. (Previously Presented) The method of claim 41, wherein the thermo-set polyester coating is disposed manually.

43. (Previously Presented) The method of claim 41, wherein the thermo-set polyester coating is disposed using a coating machine.

44. (Currently Amended) The method of claim 37 44, wherein the step of disposing a second reflective material further comprises disposing a thermo-set polyester coating.

45. (Previously Presented) The method of claim 44, wherein the thermo-set polyester coating is disposed manually.

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46. (Previously Presented) The method of claim 44, wherein the thermo-set polyester coating is disposed using a coating machine.
47. (Currently Amended) The method of claim 37 44, further comprising the step of heating the substrate after the first ~~reflective~~ material is disposed.
48. (Currently Amended) The method of claim 37 44, wherein the first and second ~~reflective~~ materials are disposed applied to a collective thickness of less greater than about 1.4 mils 1.2 mils.
49. (Currently Amended) The method of claim 37 48, wherein the first and second ~~reflective~~ materials are disposed applied to a collective thickness between about 1.2 mils and 1.4 mils.
50. (Previously Presented) The method of claim 47, wherein the step of heating comprises heating to a temperature between about 420°F and about 500°F, for a period of about 25 seconds.
51. (Currently Amended) The method of claim 37 44, further comprising the step of heating the substrate after the second ~~reflective~~ material is disposed.
52. (Previously Presented) The method of claim 51, wherein the step of heating comprises heating to a temperature between about 420°F and about 500°F, for a period of about 25 seconds.
53. (Currently Amended) The method of claim 38 44, wherein the step of disposing an aesthetic material further comprises disposing a fluoropolymer coating.
54. (Currently Amended) The method of claim 38 53, wherein the aesthetic material is disposed manually.
55. (Currently Amended) The method of claim 38 54, wherein the aesthetic material is disposed using a coating machine.
56. (New) The method of claim 37, wherein the first and second material are disposed in a single step.

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57. (New) A method of producing channel letter coil, comprising the steps of:

    providing a substrate having a first and second surface;

    disposing a first material upon the first surface of the substrate, wherein the first material has a reflective surface;

    disposing a second material upon the first material, wherein the second material has a reflective surface, wherein the first material and the second material are disposed at the same time and wherein no additional material is required to provide a highly reflective surface to the substrate; and

    rolling the substrate into a coil, thereby providing a finished channel letter coil.

58. (New) The method of claim 57, wherein the first and second materials are thermo-set materials.

59. (New) The method of claim 57, wherein the first and second materials are disposed to a collective thickness of less than 1.4 mils.

60. (New) A channel letter coil comprising:

    a substrate having a first and second surface;

    a first material disposed on the first surface of the substrate, wherein the first material has a reflective surface; and

    a second material disposed on the first material, wherein the second material has a reflective surface, wherein no additional material is required to provide a highly reflective surface to the substrate and wherein after disposing the first and second material the substrate is capable of being rolled into a coil, thereby providing a finished channel letter coil.

61. (New) The channel letter coil of claim 59, wherein the first and second materials are thermo-set materials.

62. (New) A method of producing channel letter coil, comprising the steps of:
- providing a substrate having a first and second surface;
  - disposing a first material upon the first surface of the substrate, wherein the first material has a reflective surface;
  - disposing a second material upon the first material, wherein the second material has a reflective surface, wherein the first material and the second material are disposed to a collective thickness of less than about 1.4 mils and wherein no additional material is required to provide a highly reflective surface to the substrate; and
  - rolling the substrate into a coil, thereby providing a finished channel letter coil.